

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE NINE MONTHS ENDED
MARCH 31, 2016**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
QUARTERLY FINANCIAL REPORTS
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City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
March 31, 2016
(UNAUDITED)
GAAP Basis
(QTJBSCONS)



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	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
ASSETS:							
Cash and Cash Equivalents	\$ 50,968,814.72	\$ 5,995,467.59	\$ (11,996,440.87)	\$ 1,265,794.42	\$ 46,233,635.86	\$ 17,850,213.91	\$ 64,083,849.77
Restricted Cash	7,640,762.54	1,958,214.99	10,582,396.98	-	20,181,374.51	49,608,919.30	69,790,293.81
Investments	560,411.57	1,378,568.58	-	24,643,205.26	26,582,185.41	18,898,301.74	45,480,487.15
Receivables	16,507,973.78	1,585,683.36	11,798.00	2.98	18,105,458.12	21,855,605.60	39,961,063.72
Prepaid Expenses	1,839,089.00	-	-	-	1,839,089.00	311,215.89	2,150,304.89
Due From Other Funds	-	-	-	-	-	369,994.00	369,994.00
Inventories	-	-	-	-	-	1,947,505.53	2,659,323.03
Property and Equipment, Net	711,817.50	-	-	-	711,817.50	593,950,419.47	593,950,419.47
TOTAL ASSETS	78,228,869.11	10,917,934.52	(1,402,245.89)	25,909,002.66	113,653,560.40	704,792,135.44	818,445,695.84
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-	6,604,614.44	6,604,614.44
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 78,228,869.11	\$ 10,917,934.52	\$ (1,402,245.89)	\$ 25,909,002.66	\$ 113,653,560.40	\$ 711,396,749.88	\$ 825,050,310.28
LIABILITIES:							
Accounts Payable	\$ 3,007,372.42	\$ 3,671,245.94	\$ 2,312,929.63	\$ -	\$ 8,991,547.99	\$ 3,898,812.49	\$ 12,890,360.48
Retainage Payable	50,896.27	-	14,300.17	-	65,196.44	2,178,133.43	2,243,329.87
Accrued Liabilities	218,895.42	.04	-	-	218,895.46	4,441,845.47	4,660,740.93
Other Liabilities	3,062,272.78	804,387.22	-	-	3,866,660.00	26,049,965.07	29,916,625.07
Insurance Claims Payable	944,061.62	-	-	-	944,061.62	-	944,061.62
Due to Other Funds	369,954.00	-	-	-	369,954.00	-	369,954.00
Due to School District	18,672,510.21	-	-	-	18,672,510.21	-	18,672,510.21
Bonds Pay-Due in more than one ye	-	-	-	-	-	240,578,999.08	240,578,999.08
OPER	-	-	-	-	-	1,066,192.00	-
Net Pension Liability	-	-	-	-	-	25,614,746.00	-
Accrual for Compensated Absences	-	-	-	-	-	2,673,402.53	2,673,402.53
Unearned Revenue	580,675.26	490,458.29	-	-	1,071,133.55	-	1,071,133.55
TOTAL LIABILITIES	26,906,637.98	4,966,091.49	2,327,229.80	-	34,199,959.27	306,502,096.07	340,702,055.34
DEFERRED INFLOWS OF RESOURCES	8,114,617.36	-	-	-	8,114,617.36	49,319.75	8,163,937.11



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	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
FUND EQUITY:							
Investment in Capital Assets, net of Related Debt	-	-	-	-	-	335,645,579.17	335,645,579.17
Retained Earnings:							
Reserved for Equipment Replacement	-	-	-	-	-	601,057.73	601,057.73
Reserved for PRCS	-	-	-	-	-	3,436,752.00	3,436,752.00
Reserved for Revenue Bond O&M	-	-	-	-	-	9,832,000.00	9,832,000.00
Reserved for Revenue Fund	-	-	-	-	-	2,465,721.27	2,465,721.27
Unreserved	-	-	-	-	-	52,864,223.89	52,864,223.89
Fund Balances:							
Reserved:							
Encumbrances	3,084,325.93	2,577,804.96	2,924,980.59	-	8,587,111.48	-	8,587,111.48
Arts & Cultural Events	-	50,468.86	-	-	50,468.86	-	50,468.86
Cemetery and Other Trust Funds	-	-	-	21,577,840.39	21,577,840.39	-	21,577,840.39
Library Trust Funds	-	-	-	4,331,162.27	4,331,162.27	-	4,331,162.27
Workmen's Compensation	1,602,648.76	-	-	-	1,602,648.76	-	1,602,648.76
Health Insurance	1,590,192.84	-	-	-	1,590,192.84	-	1,590,192.84
Inventory	728,390.09	-	-	-	728,390.09	-	728,390.09
Special Revenue Reserve	4,767,162.01	-	-	-	4,767,162.01	-	4,767,162.01
Revenue Stabilization	9,429,903.56	-	-	-	9,429,903.56	-	9,429,903.56
General Liability Insurance	707,222.00	-	-	-	707,222.00	-	707,222.00
Reserved for MSD Book Loan	2,800,000.00	-	-	-	2,800,000.00	-	2,800,000.00
Reserved for Prepaid Expenses	751,052.79	-	-	-	751,052.79	-	751,052.79
Unreserved:							
Designated-Continued Appropriation	-	3,323,569.21	-	-	3,323,569.21	-	3,323,569.21
Designated-Capital Projects	-	-	(6,654,456.28)	-	(6,654,456.28)	-	(6,654,456.28)
Undesignated	17,746,715.79	-	-	-	17,746,715.79	-	17,746,715.79
Total Fund Equity:	43,207,613.77	5,951,843.03	(3,729,475.69)	25,909,002.66	71,338,983.77	404,845,334.06	476,184,317.83
Total Liab, Def Inflow & Equity	\$ 78,228,869.11	\$ 10,917,934.52	\$ (1,402,245.89)	\$ 25,909,002.66	\$ 113,653,560.40	\$ 711,396,749.88	\$ 825,050,310.28



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City of Manchester, New Hampshire
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
-All Governmental Fund Types
For the nine months ended March 31, 2016
(UNAUDITED)
(0733REGOV)

	General	Special Revenue	Capital Projects	Permanent Trust Funds	Total (Memorandum Only)
REVENUE:					
Taxes	\$ 98,662,235.31	-	-	-	\$ 98,662,235.31
Federal and State Grants and Aid	2,822,158.95	9,746,005.93	-	-	12,568,164.88
Nonenterprise charge: sales/service	5,066,082.00	-	-	-	5,066,082.00
Licenses and Permits	16,293,844.81	-	-	-	16,293,844.81
Investment Earnings	291,236.56	21,196.64	25,681.29	(965,400.46)	(627,285.97)
Contributions and Donations	-	1,098,910.30	-	96,215.65	1,195,125.95
School Charge Backs	5,615,492.27	-	-	-	5,615,492.27
Lease & Rent Income	164,983.48	-	-	-	164,983.48
Debt Recovery	788,528.01	-	-	-	788,528.01
Miscellaneous Other	1,417,861.63	56,744.45	-	-	1,474,606.08
TOTAL REVENUES:	131,122,423.02	10,922,857.32	25,681.29	(869,184.81)	141,201,776.82

EXPENDITURES					
Current					
General Government	22,804,331.68	7,887,898.37	6,660,521.03	64,343.65	37,417,094.73
Public Safety	45,448,991.06	741,975.45	2,240,804.96	-	48,431,771.47
Health and Sanitation	2,849,214.60	1,561,081.17	-	-	4,410,295.77
Highways and Streets	14,573,332.41	352,229.43	6,531,759.58	-	21,457,321.42
Welfare and Human Services	880,926.82	-	-	-	880,926.82
Education and Library	1,998,925.58	120,386.96	192,792.05	-	2,312,104.59
Parks and Recreation	2,849,505.04	560,846.02	11,910.51	-	3,422,261.57
Cemetery Trust	-	-	-	656.57	656.57
Investment management fee	-	-	-	29,707.03	29,707.03
Debt Service:					
Principal Retirement	6,899,029.48	-	-	-	6,899,029.48
Interest	3,956,294.52	-	5,804.00	-	3,962,098.52
TOTAL EXPENDITURES	102,260,551.19	11,224,417.40	15,643,592.13	94,707.25	129,223,267.97
Excess/(deficiency) of Revenues Over Expenditures	28,861,871.83	(301,560.08)	(15,617,910.84)	(963,892.06)	11,978,508.85
OTHER FINANCING SOURCES (USES):					
Bond Proceeds	-	-	5,804.00	-	5,804.00
Proceeds from Sale of Capital Asset	21,000.00	-	-	-	21,000.00
Transfers In	-	684,730.20	538,680.00	-	1,223,410.20
Transfers Out	(812,248.20)	-	(538,680.00)	-	(1,350,928.20)
TOTAL OTHER	(791,248.20)	684,730.20	5,804.00	-	(100,714.00)
Excess/(deficiency) of rev and other sources over exp and other uses	28,070,623.63	383,170.12	(15,612,106.84)	(963,892.06)	11,877,794.85
Fund Balance, Beginning of Period	15,136,990.14	5,568,672.91	11,882,631.15	26,872,894.72	59,461,188.92

City of Manchester, New Hampshire
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
-All Governmental Fund Types
For the nine months ended March 31, 2016
(UNAUDITED)
(QT3REGOV)

Fund Balance, End of Period

General	Special Revenue	Capital Projects	Permanent Trust Funds	Total (Memorandum Only)
\$ 43,207,513.77 \$	5,951,843.03 \$	(3,729,475.69)\$	25,909,002.66 \$	71,338,983.77



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City of Manchester, New Hampshire
Combined Balance Sheet

March 31, 2016
(Unaudited)
GAAP Basis
(QT3BSCOMP)

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	General Fund 3/31/16	General Fund 3/31/15	Increase (Decrease)	Percent Change
ASSETS:				
Cash and Cash Equivalents	48,968,814.72	40,544,840.77	8,423,973.95	20.78
Restricted Cash	7,640,762.54	6,147,933.79	1,492,828.75	24.28
Investments	2,560,411.57	5,561,894.31	(3,001,482.74)	(53.97)
Receivables	16,507,973.78	16,190,791.74	317,182.04	1.96
Prepaid Expenses	1,839,089.00	1,757,610.03	81,478.97	4.64
Inventories	711,817.50	963,357.85	(251,540.35)	(26.11)
TOTAL ASSETS:	78,228,869.11	71,166,428.49	7,062,440.62	9.92

LIABILITIES:				
Accounts Payable	3,007,372.42	3,276,249.16	(268,876.74)	(8.21)
Retainage Payable	50,896.27	41,649.06	9,247.21	22.20
Accrued Liabilities	218,895.42	1,470,426.70	(1,251,531.28)	(85.11)
Other Liabilities	3,062,272.78	3,509,814.90	(447,542.12)	(12.75)
Insurance Claims Payable	944,061.62	698,419.40	245,642.22	35.17
Due to Other Funds	369,954.00	214,364.00	155,590.00	72.58
Due to School District	18,672,510.21	16,161,658.19	2,510,852.02	15.54
Unearned Revenue	580,675.26	366,541.33	214,133.93	58.42
TOTAL LIABILITIES	26,906,637.98	25,739,122.74	1,167,515.24	4.54
DEFERRED INFLOWS OF RESOURCES	8,114,617.36	6,467,679.49	1,646,937.87	25.46

FUND EQUITY:				
Retained Earnings:				
Fund Balances:				
Reserved:				
Encumbrances	3,084,325.93	2,112,423.82	971,902.11	46.01
Workmen's Compensation	1,602,648.76	1,128,659.60	473,989.16	42.00
Health Insurance	1,590,192.84	338,180.03	1,252,012.81	370.22
Inventory	728,390.09	1,027,444.46	(299,054.37)	(29.11)
Special Revenue Reserve	4,767,162.01	3,555,745.13	1,211,416.88	34.07
Revenue Stabilization	9,429,903.56	8,439,506.56	990,397.00	11.74
General Liability Insurance	707,222.00	707,222.00	-	-
Reserved for MSD Book Loan	2,800,000.00	2,800,000.00	-	-
Reserved for Prepaid Expenses	751,052.79	746,622.17	4,430.62	.59
Unreserved:				
Undesignated	17,746,715.79	18,103,822.49	(357,106.70)	(1.97)
Total Fund Equity:	43,207,613.77	38,959,626.26	4,247,987.51	10.90
Total Liab, Def Inflow & Equity	78,228,869.11	71,166,428.49	7,062,440.62	9.92



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CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
-GENERAL FUND-
FOR THE NINE MONTHS ENDED MARCH 31, 2016 & 2015
(UNAUDITED)
GAAP Basis
(QT33RECOMP)

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	FY 2016		FY 2015		INC(DEC)	ACTUAL	PERCENT CHANGE
	ACTUALS		ACTUALS				
REVENUE:							
Taxes	\$ 98,662,235.31	\$	99,446,375.60	\$	(784,140.29)		(.79)
Federal and State Grants in Aid	2,822,158.95		2,560,909.76		261,249.19		10.20
Nonenterprise charge: sales&service	5,066,082.00		4,517,852.10		548,229.90		12.13
Licenses and Permits	16,293,844.81		13,916,108.72		2,377,736.09		17.09
Interest	291,236.56		280,663.21		10,573.35		3.77
School Charge Backs	5,615,492.27		5,816,737.60		(201,245.33)		(3.46)
Lease & Rent Income	164,983.48		173,867.06		(8,883.58)		(5.11)
Debt Recovery	788,528.01		819,041.90		(30,513.89)		(3.73)
Miscellaneous Other	1,417,861.63		1,611,958.42		(194,096.79)		(12.04)
TOTAL REVENUES:	131,122,423.02		129,143,514.37		1,978,908.65		1.53

EXPENDITURES:							
Current:							
General Government	22,804,331.68		23,799,856.03		(995,524.35)		(4.18)
Public Safety	45,448,991.06		45,223,704.18		225,286.88		.50
Health and Sanitation	2,849,214.60		2,931,220.91		(82,006.31)		(2.80)
Highways and Streets	14,573,332.41		15,979,516.46		(1,406,184.05)		(8.80)
Welfare and Human Services	880,926.82		901,991.45		(21,064.63)		(2.34)
Education and Library	1,998,925.58		2,040,884.43		(41,958.85)		(2.06)
Parks and Recreation	2,849,505.04		2,938,430.00		(88,924.96)		(3.03)
Debt Service:							
Principal Retirement	6,899,029.48		6,171,675.10		727,354.38		11.79
Interest	3,956,294.52		3,886,020.52		70,274.00		1.81
TOTAL EXPENDITURES:	102,260,551.19		103,873,299.08		(1,612,747.89)		(1.55)

Excess/(deficiency) of Revenues Over Expenditures	28,861,871.83		25,270,215.29		3,591,656.54		14.21
OTHER FINANCING SOURCES(USES):							
Proceeds from Sale of Capital Asset	21,000.00		36,000.00		(15,000.00)		(41.67)
Transfers In	-		30,000.00		(30,000.00)		(100.00)
Transfers Out	(812,248.20)		(160,768.00)		(651,480.20)		405.23
TOTAL OTHER:	(791,248.20)		(94,768.00)		(696,480.20)		734.93
Excess(deficiency of rev and other sources over exp and other uses	28,070,623.63		25,175,447.29		2,895,176.34		11.50
Fund Balance, Beginning of Period	15,136,990.14		13,784,178.97		1,352,811.17		9.81
Fund Balance, End of Period	\$ 43,207,613.77	\$	38,959,626.26	\$	4,247,987.51		10.90

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2016
 (UNAUDITED)
 Budget Basis
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	FY 2016 MODIFIED BUDGET	FY 2016 OBLIGATIONS TO DATE	FY 2016 UNOBLIGATED BALANCE	FY 2016 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 52,500.00	\$ 17,500.00	25.00
ASSESSORS	609,277.00	414,150.27	195,126.73	32.03
CITY CLERK	994,701.00	681,920.82	312,780.18	31.44
MEDO	140,000.00	96,031.25	43,968.75	31.41
CITY SOLICITOR	1,378,379.00	906,787.71	471,591.29	34.21
FINANCE	956,042.00	647,545.25	308,496.75	32.27
CENTRAL FLEET MANAGEMENT	3,164,824.00	2,254,980.53	909,843.47	28.75
INFORMATION SYSTEMS	1,490,151.00	1,155,977.25	334,173.75	22.43
MAYOR	230,525.00	170,542.78	59,982.22	26.02
OFFICE OF YOUTH SERVICES	595,714.00	363,409.44	232,304.56	39.00
HUMAN RESOURCES	779,910.00	541,541.86	238,368.14	30.56
PLANNING & COMMUNITY DEVELOPMENT	1,980,662.00	1,394,751.27	585,910.73	29.58
FACILITIES DIVISION	6,526,441.00	6,029,516.86	496,924.14	7.61
TAX COLLECTOR	494,283.00	309,148.14	185,134.86	37.46
FIRE	19,624,585.00	14,502,417.51	5,122,167.49	26.10
POLICE	22,001,760.00	16,283,387.29	5,718,372.71	25.99
HEALTH	2,813,322.00	1,917,430.08	895,891.92	31.84
HIGHWAY	16,755,145.00	13,027,748.56	3,727,396.44	22.25
WELFARE	1,028,240.00	657,613.11	370,626.89	36.04
PARKS & RECREATION	3,128,462.00	2,269,949.51	858,512.49	27.44
LIBRARY	2,004,662.00	1,404,796.17	599,865.83	29.92
SENIOR SERVICES	241,639.00	118,201.34	123,437.66	51.08
TOTAL AGENCIES	87,008,724.00	65,200,347.00	21,808,377.00	25.06
RESTRICTED ITEMS-				
SEVERANCE PAY	1,650,000.00	306,961.20	1,343,038.80	81.40
WORKERS COMPENSATION - SALARY	684,000.00	366,556.21	317,443.79	46.41
WORKERS COMPENSATION - MEDICAL	1,900,000.00	1,670,940.84	229,059.16	12.06
HEALTH INSURANCE	12,250,000.00	8,165,039.04	4,084,960.96	33.35
DENTAL INSURANCE	706,004.00	436,616.89	269,387.11	38.16
DEATH BENEFIT	72,101.00	35,850.88	36,250.12	50.28
DISABILITY INSURANCE	61,321.00	33,982.63	27,338.37	44.58
CITY RETIREMENT	6,600,000.00	4,696,301.09	1,903,698.91	28.84
FIRE STATE PENSION	5,074,398.00	3,826,461.70	1,247,936.30	24.59
POLICE STATE PENSION	4,614,192.00	3,373,603.82	1,240,588.18	26.89
FICA	2,920,109.00	1,986,890.35	933,218.65	31.96
UNEMPLOYMENT	50,000.00	2,205.31	47,794.69	95.59
TUITION	50,000.00	34,324.87	15,675.13	31.35
CGL INSURANCE	647,131.00	760,201.99	(113,070.99)	(17.47)
TOTAL RESTRICTED ITEMS	37,279,256.00	25,695,936.82	11,583,319.18	31.07

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2016
 (UNAUDITED)
 Budget Basis
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	FY 2016 MODIFIED BUDGET	FY 2016 OBLIGATIONS TO DATE	FY 2016 UNOBLIGATED BALANCE	FY 2016 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	371,028.00	-	371,028.00	100.00
MPTS	451,253.00	451,253.00	-	-
CIVIC CONTRIBUTIONS	160,514.00	146,261.00	14,253.00	8.88
NON-CITY PROGRAMS	69,107.00	69,214.32	(107.32)	(.16)
STREET LIGHTING	910,835.00	644,584.61	266,250.39	29.23
COMMUNITY IMPROVEMENT PROGRAM	374,500.00	374,500.00	-	-
TRANSIT SUBSIDY	1,153,560.00	1,153,560.00	-	-
EMPLOYEE MEDICAL SERVICES	40,000.00	34,959.37	5,040.63	12.60
MATURING DEBT	11,626,329.00	6,899,029.48	4,727,299.52	40.66
INTEREST ON MATURING DEBT	5,675,319.00	3,956,294.52	1,719,024.48	30.29

TOTAL NON-DEPARTMENTAL ITEMS	20,832,445.00	13,729,656.30	7,102,788.70	34.09

TOTAL GENERAL FUND	\$ 145,120,425.00	\$ 104,625,940.12	\$ 40,494,484.88	27.90
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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2015
 (UNAUDITED)
 Budget Basis
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	FY 2015 MODIFIED BUDGET	FY 2015 OBLIGATIONS TO DATE	FY 2015 UNOBLIGATED BALANCE	FY 2015 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 51,250.00	\$ 18,750.00	26.79
ASSESSORS	609,277.00	418,984.78	190,292.22	31.23
CITY CLERK	994,701.00	652,160.28	342,540.72	34.44
MEDO	140,000.00	82,497.15	57,502.85	41.07
CITY SOLICITOR	1,288,379.00	935,787.13	352,591.87	27.37
FINANCE	956,042.00	665,398.93	290,643.07	30.40
CENTRAL FLEET MANAGEMENT	3,164,824.00	2,339,098.56	825,725.44	26.09
INFORMATION SYSTEMS	1,469,151.00	1,184,707.58	284,443.42	19.36
MAYOR	230,525.00	168,757.74	61,767.26	26.79
OFFICE OF YOUTH SERVICES	498,719.21	372,899.17	125,820.04	25.23
HUMAN RESOURCES	709,910.00	510,970.58	198,939.42	28.02
PLANNING & COMMUNITY DEVELOPMENT	1,986,851.15	1,456,053.28	530,797.87	26.72
FACILITIES DIVISION	6,591,344.78	6,019,253.94	572,090.84	8.68
TAX COLLECTOR	494,283.00	340,033.47	154,249.53	31.21
FIRE	19,627,924.29	14,732,240.59	4,895,683.70	24.94
POLICE	21,978,266.88	16,145,274.35	5,832,992.53	26.54
HEALTH	2,813,322.00	1,978,659.45	834,662.55	29.67
HIGHWAY	17,115,615.19	13,224,305.06	3,891,310.13	22.74
WELFARE	918,853.82	684,042.71	234,811.11	25.55
PARKS & RECREATION	3,139,175.20	2,333,159.16	806,016.04	25.68
LIBRARY	2,004,662.00	1,409,147.69	595,514.31	29.71
SENIOR SERVICES	285,942.56	173,227.48	112,715.08	39.42
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TOTAL AGENCIES	87,087,769.08	65,877,909.08	21,209,860.00	24.35
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RESTRICTED ITEMS-				
SEVERANCE PAY	2,275,000.74	501,281.12	1,773,719.62	77.97
WORKERS COMPENSATION - SALARY	684,000.00	354,799.21	329,200.79	48.13
WORKERS COMPENSATION - MEDICAL	1,813,304.93	1,563,690.83	249,614.10	13.77
HEALTH INSURANCE	12,700,000.00	8,946,095.25	3,753,904.75	29.56
DENTAL INSURANCE	742,561.84	547,873.41	194,688.43	26.22
DEATH BENEFIT	72,101.00	37,559.50	34,541.50	47.91
DISABILITY INSURANCE	61,321.00	35,316.45	26,004.55	42.41
CITY RETIREMENT	6,157,784.85	4,505,192.05	1,652,592.80	26.84
FIRE STATE PENSION	4,984,629.05	3,703,151.03	1,281,478.02	25.71
POLICE STATE PENSION	4,499,769.66	3,247,860.65	1,251,909.01	27.82
FICA	2,951,468.30	2,128,191.37	823,276.93	27.89
UNEMPLOYMENT	50,000.00	27,683.22	22,316.78	44.63
TUITION	50,000.00	34,213.51	15,786.49	31.57
CGL INSURANCE	937,055.72	651,335.80	285,719.92	30.49
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TOTAL RESTRICTED ITEMS	37,978,997.09	26,284,243.40	11,694,753.69	30.79
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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Nine Months Ended March 31, 2015
 (UNAUDITED)
 Budget Basis
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	FY 2015 MODIFIED BUDGET	FY 2015 OBLIGATIONS TO DATE	FY 2015 UNOBLIGATED BALANCE	FY 2015 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	451,253.00	451,253.00	-	-
CIVIC CONTRIBUTIONS	161,064.00	127,240.00	33,824.00	21.00
NON-CITY PROGRAMS	69,107.00	69,106.59	.41	-
STREET LIGHTING	1,392,388.26	1,191,317.98	201,070.28	14.44
TRANSIT SUBSIDY	1,108,560.00	1,108,560.00	-	-
EMPLOYEE MEDICAL SERVICES	47,559.14	23,542.25	24,016.89	50.50
MATURING DEBT	11,264,934.97	6,171,675.10	5,093,259.87	45.21
INTEREST ON MATURING DEBT	5,320,007.46	3,886,020.52	1,433,986.94	26.95

TOTAL NON-DEPARTMENTAL ITEMS	19,814,873.83	13,028,715.44	6,786,158.39	34.25

TOTAL GENERAL FUND	\$ 144,881,640.00	\$ 105,190,867.92	\$ 39,690,772.08	27.40
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Nine Months Ended March 31, 2016
 (UNAUDITED)
 Budget Basis
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	785,000.00	755,238.16	29,761.84	3.79
CITY CLERK	2,568,687.00	1,246,726.37	1,321,960.63	51.46
MEDO	10,000.00	100.00	9,900.00	99.00
CITY SOLICITOR	546,750.00	369,884.00	176,866.00	32.35
FINANCE	6,107,282.00	1,097,013.31	5,010,268.69	82.04
INFORMATION SYSTEMS	152,000.00	133,004.37	18,995.63	12.50
HUMAN RESOURCES	4,000.00	10,917.84	(6,917.84)	(172.95)
PLANNING & COMMUNITY DEVELOPMENT	2,275,000.00	2,282,179.68	(7,179.68)	(.32)
FACILITIES DIVISION	5,883,801.00	3,780,685.99	2,103,115.01	35.74
TAX COLLECTOR	18,304,811.00	14,500,874.03	3,803,936.97	20.78
CENTRAL FLEET MANAGEMENT	125,000.00	129,658.82	(4,658.82)	(3.73)
FIRE	829,363.00	779,496.92	49,866.08	6.01
POLICE	989,551.00	664,578.17	324,972.83	32.84
HEALTH	2,370,523.00	1,280,002.35	1,090,520.65	46.00
HIGHWAY	5,391,404.00	3,840,240.25	1,551,163.75	28.77
WELFARE	18,000.00	10,611.89	7,388.11	41.05
CEMETERY, PARKS & RECREATION	1,134,530.00	427,435.21	707,094.79	62.32

TOTAL AGENCIES	\$ 47,495,702.00	\$ 31,308,647.36	\$ 16,187,054.64	34.08
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Nine Months Ended March 31, 2016
 (UNAUDITED)
 Budget Basis
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	20,000.00	28,210.85	(8,210.85)	(41.05)
INTEREST AND PENALTIES	1,090,000.00	658,456.25	431,543.75	39.59
CABLE FRANCHISE FEES	1,821,272.00	909,931.55	911,340.45	50.04
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TOTAL TAXES, INTEREST AND PENALTIES	2,931,272.00	1,596,598.65	1,334,673.35	45.53
LICENSES AND PERMITS				
AUTO REGISTRATIONS	17,363,402.00	14,011,022.70	3,352,379.30	19.31
LICENSES	533,250.00	194,845.51	338,404.49	63.46
PERMITS	2,202,687.00	2,099,726.60	102,960.40	4.67
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TOTAL LICENSES AND PERMITS	20,099,339.00	16,305,594.81	3,793,744.19	18.87
INTERGOVERNMENTAL				
FEDERAL REVENUES	467,000.00	393,315.10	73,684.90	15.78
PAYMENTS IN LIEU OF TAXES	747,300.00	713,674.48	33,625.52	4.50
STATE REVENUES	2,576,706.00	1,715,169.37	861,536.63	33.44
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TOTAL INTERGOVERNMENTAL	3,791,006.00	2,822,158.95	968,847.05	25.56
SALES AND SERVICES				
GENERAL REVENUES	114,345.00	170,100.02	(55,755.02)	(48.76)
PUBLIC SAFETY	136,750.00	128,487.67	8,262.33	6.04
HIGHWAY	1,157,758.00	804,668.02	353,089.98	30.50
HEALTH	9,000.00	4,970.00	4,030.00	44.78
CEMETERY, PARKS & RECREATION	205,670.00	132,505.17	73,164.83	35.57
ZONING BOARD	72,500.00	57,200.00	15,300.00	21.10
PARKING VIOLATIONS	7,500.00	1,350.00	6,150.00	82.00
COURT FINES	12,000.00	10,542.32	1,457.68	12.15
OTHER FINES	-	3,451.51	(3,451.51)	-
FEES	1,120,590.00	1,061,861.89	58,728.11	5.24
WITNESS FEES	75,000.00	57,138.34	17,861.66	23.82
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TOTAL SALES AND SERVICES	2,911,113.00	2,432,274.94	478,838.06	16.45
OTHER REVENUE SOURCES				
INTEREST INCOME	215,000.00	164,704.62	50,295.38	23.39
FUND TRANSFERS	3,850,100.00	100.00	3,850,000.00	100.00
REIMBURSEMENTS	3,450,000.00	2,181,299.28	1,268,700.72	36.77
RENTALS & LEASES	975,512.00	186,005.98	789,506.02	80.93
SCHOOL CHARGEBACKS	9,262,510.00	5,615,492.27	3,647,017.73	39.37
MISCELLANEOUS	9,850.00	4,417.86	5,432.14	55.15
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TOTAL OTHER REVENUE SOURCES	17,762,972.00	8,152,020.01	9,610,951.99	54.11
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TOTAL	\$ 47,495,702.00	\$ 31,308,647.36	\$ 16,187,054.64	34.08
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Year Ended June 30, 2015 And
 Modified Budget FY 2016
 (UNAUDITED)
 Budget Basis
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	ACTUAL FY 2015	MODIFIED BUDGET FY 16	DIFFERENCE ACTUAL 15 VS BUDGET 16	PERCENTAGE DIFFERENCE OF FY15 VS FY16
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	38,850	20,000	(18,850)	(48.52)
INTEREST AND PENALTIES	1,387,972	1,090,000	(297,972)	(21.47)
CABLE FRANCHISE FEES	1,798,349	1,821,272	22,923	1.27
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TOTAL TAXES, INTEREST AND PENALTIES	3,225,171	2,931,272	(293,899)	(9.11)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	17,436,248	17,363,402	(72,846)	(.42)
LICENSES	500,694	533,250	32,556	6.50
PERMITS	2,469,612	2,202,687	(266,925)	(10.81)
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TOTAL LICENSES AND PERMITS	20,406,554	20,099,339	(307,215)	(1.51)
INTERGOVERNMENTAL				
FEDERAL REVENUES	328,201	467,000	138,799	42.29
PAYMENTS IN LIEU OF TAXES	727,173	747,300	20,127	2.77
STATE REVENUES	2,381,465	2,576,706	195,241	8.20
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TOTAL INTERGOVERNMENTAL	3,436,839	3,791,006	354,167	10.31
SALES AND SERVICES				
GENERAL REVENUES	230,156	114,345	(115,811)	(50.32)
PUBLIC SAFETY	160,756	136,750	(24,006)	(14.93)
HIGHWAY	1,144,396	1,157,758	13,362	1.17
HEALTH	8,688	9,000	312	3.59
CEMETERY, PARKS & RECREATION	239,893	205,670	(34,223)	(14.27)
ZONING BOARD	97,488	72,500	(24,988)	(25.63)
PARKING VIOLATIONS	7,850	7,500	(350)	(4.46)
COURT FINES	10,141	12,000	1,859	18.33
OTHER FINES	(10,968)	-	10,968	(100.00)
FEES	1,182,843	1,120,590	(62,253)	(5.26)
WITNESS FEES	75,352	75,000	(352)	(.47)
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TOTAL SALES AND SERVICES	3,146,595	2,911,113	(235,482)	(7.48)
OTHER REVENUE SOURCES				
INTEREST INCOME	186,303	215,000	28,697	15.40
FUND TRANSFERS	3,645,423	3,850,100	204,677	5.61
REIMBURSEMENTS	4,049,220	3,450,000	(599,220)	(14.80)
RENTALS & LEASES	972,499	975,512	3,013	.31
SCHOOL CHARGEBACKS	9,344,919	9,262,510	(82,409)	(.88)
MISCELLANEOUS	173,849	9,850	(163,999)	(94.33)
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TOTAL OTHER REVENUE SOURCES	18,372,213	17,762,972	(609,241)	(3.32)
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TOTAL	\$ 48,587,372	\$ 47,495,702	\$ (1,091,670)	(2.25)
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues

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For The Nine Months Ended March 31, 2016 and 2015
 (UNAUDITED)
 Budget Basis
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	9 MONTH ACTUAL FY 2015	9 MONTH ACTUAL FY 2016	DIFFERENCE ACTUAL 15 VS ACTUAL 16	PERCENTAGE DIFFERENCE OF FY15 VS FY16
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	21,613	28,210	6,597	30.53
INTEREST AND PENALTIES	717,073	658,456	(58,616)	(8.17)
CABLE FRANCHISE FEES	872,966	909,931	36,965	4.23
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TOTAL TAXES, INTEREST AND PENALTIES	1,611,652	1,596,598	(15,053)	(.93)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	12,165,316	14,011,022	1,845,706	15.17
LICENSES	149,231	194,845	45,614	30.57
PERMITS	1,611,737	2,099,726	487,989	30.28
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TOTAL LICENSES AND PERMITS	13,926,284	16,305,594	2,379,310	17.09
INTERGOVERNMENTAL				
FEDERAL REVENUES	270,922	393,315	122,393	45.18
PAYMENTS IN LIEU OF TAXES	729,021	713,674	(15,346)	(2.11)
STATE REVENUES	1,560,967	1,715,169	154,202	9.88
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TOTAL INTERGOVERNMENTAL	2,560,910	2,822,158	261,248	10.20
SALES AND SERVICES				
GENERAL REVENUES	176,114	170,100	(6,013)	(3.41)
PUBLIC SAFETY	147,158	128,487	(18,670)	(12.69)
HIGHWAY	827,343	804,668	(22,674)	(2.74)
HEALTH	6,808	4,970	(1,838)	(27.00)
CEMETERY, PARKS & RECREATION	162,711	132,505	(30,205)	(18.56)
ZONING BOARD	76,028	57,200	(18,828)	(24.76)
PARKING VIOLATIONS	5,100	1,350	(3,750)	(73.53)
COURT FINES	6,260	10,542	4,282	68.41
OTHER FINES	(10,968)	3,451	14,419	(131.47)
FEES	912,577	1,061,861	149,284	16.36
WITNESS FEES	48,481	57,138	8,657	17.86
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TOTAL SALES AND SERVICES	2,357,612	2,432,274	74,662	3.17
OTHER REVENUE SOURCES				
INTEREST INCOME	145,534	164,704	19,170	13.17
FUND TRANSFERS	-	100	100	-
REIMBURSEMENTS	2,258,109	2,181,299	(76,809)	(3.40)
RENTALS & LEASES	183,221	186,005	2,784	1.52
SCHOOL CHARGEBACKS	5,816,738	5,615,492	(201,245)	(3.46)
MISCELLANEOUS	163,614	4,417	(159,196)	(97.30)
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TOTAL OTHER REVENUE SOURCES	8,567,216	8,152,020	(415,195)	(4.85)
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TOTAL	\$ 29,023,674	\$ 31,308,647	\$ 2,284,973	7.87
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City of Manchester, New Hampshire
Combining Balance Sheet
-Special Revenue Funds-
March 31, 2016
(Unaudited)
(GTSSSPEC)



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ASSETS:	HUD		Cash Special		CDBG	Other	Civic	Expendable	Revolving	Combined
	Section 108	Projects	Fund	Fund		Grants	Center	Trust	Loan	Special Revenue
Cash and Cash Equivalents	1,752,064.08 \$	409,207.67 \$		(19,989.55) \$	2,116,396.00 \$	11,138.91 \$	1,726,650.48	-	-	5,995,467.59
Restricted Cash	-	-		-	391,429.52	1,138,763.12	-	-	428,022.35	1,958,214.99
Investments	-	-		-	-	-	1,378,568.58	-	-	1,378,568.58
Receivables	1,376,804.17	-		-	95,183.43	(8,750.00)	9.03	122,436.73	1,585,683.36	

TOTAL ASSETS:	3,128,868.25 \$	409,207.67 \$		(19,989.55) \$	2,603,008.95 \$	1,141,152.03 \$	3,105,228.09 \$	550,459.08 \$	10,917,934.52	
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LIABILITIES AND FUND EQUITY	LIABILITIES:		FUND EQUITY:	
	Accounts Payable	Accrued Liabilities	Other Liabilities	Unearned Revenue
	3,080,000.00 \$	15,816.00 \$	234,144.35 \$	341,285.59
	-	-	.04	-
	48,868.25	-	99,028.77	296,870.23
	-	-	-	391,429.52
TOTAL LIABILITIES	3,128,868.25	15,816.00	333,173.16	1,029,585.34

FUND BALANCES:	RESERVED FOR:		UNRESERVED:	
	Encumbrances	Land held for resale	Acts & Cultural Events	Undesignated Fund Balance
	-	43,964.28	553,071.92	1,980,768.76
	-	-	-	-
	-	-	-	50,210.31
	-	-	-	258.55
	-	349,427.39	(906,234.63)	(407,345.15)
	-	-	-	1,090,683.17
	-	393,391.67	(353,162.71)	1,573,423.61
	-	-	-	1,141,152.03
	-	-	-	3,105,228.09
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
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	-	-	-	50,210.31
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	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
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	-	-	-	50,210.31
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	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
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	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
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	-	-	-	50,210.31
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	-	-	-	91,810.34
	-	-	-	5,951,843.03
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	-	-	-	50,210.31
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	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
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	-	-	-	50,210.31
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	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
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	-	-	-	50,210.31
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	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
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	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
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	-	-	-	50,210.31
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	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
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	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
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	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
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	-	-	-	3,223,569.21
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	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
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	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34
	-	-	-	5,951,843.03
	-	-	-	10,917,934.52
	-	-	-	2,577,804.96
	-	-	-	50,210.31
	-	-	-	258.55
	-	-	-	3,223,569.21
	-	-	-	91,810.34

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
-Special Revenue Funds-
For the Nine Months Ended March 31, 2016
(UNAUDITED)
GAAP Basis
(QT3RESPEC)



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	HUD Section 108 Funding	Cash Projects	Community Development Block Grant	Other Grants	Civic Center	Expendable Trust	Revolving Loan Fund	Total Special Revenue Funds
REVENUE:								
Federal and State Grants and Aid	-	-	2,164,676.49	2,773,352.63	4,807,976.81	-	-	9,746,005.93
Interest	-	-	-	-	589.35	14,869.90	5,737.39	21,196.64
Contributions and Donations	-	-	-	1,098,910.30	-	-	-	1,098,910.30
Miscellaneous Other	-	-	-	39,610.00	26,250.00	(9,115.55)	-	56,744.45
TOTAL REVENUES:	-	-	2,164,676.49	3,911,872.93	4,834,816.16	5,754.35	5,737.39	10,922,857.32
EXPENDITURES								
Current								
General Government	-	99,912.98	2,269,013.37	420,793.17	5,094,598.69	3,580.16	-	7,887,898.37
Public Safety	-	-	52,351.35	689,624.10	-	-	-	741,975.45
Health and Sanitation	-	-	-	1,561,081.17	-	-	-	1,561,081.17
Highways and Streets	-	3,454.01	82,604.30	266,171.12	-	-	-	352,229.43
Education and Library	-	-	-	120,386.96	-	-	-	120,386.96
Parks and Recreation	-	-	55,810.00	505,036.02	-	-	-	560,846.02
Debt Service:								
TOTAL EXPENDITURES	-	103,366.99	2,459,779.02	3,563,092.54	5,094,598.69	3,580.16	-	11,224,417.40
Excess/(Deficiency) of Revenues Over Expenditures	-	(103,366.99)	(295,102.53)	348,780.39	(259,782.53)	2,174.19	5,737.39	(301,560.08)
OTHER FINANCING SOURCES(USES):								
Transfers In	-	489,500.00	-	195,230.20	-	-	-	684,730.20
TOTAL OTHER	-	489,500.00	-	195,230.20	-	-	-	684,730.20
Excess(Deficiency) of Rev and Other Sources Over Exp and Other Uses	-	386,133.01	(295,102.53)	544,010.59	(259,782.53)	2,174.19	5,737.39	383,170.12
Fund Balance, Beginning of Period	-	7,258.66	(58,060.18)	1,029,413.02	1,400,934.56	3,103,053.90	86,072.95	5,568,672.91
Fund Balance, End of Period	-	393,391.67 \$	(353,162.71) \$	1,573,423.61 \$	1,141,152.03 \$	3,105,228.09 \$	91,810.34 \$	5,951,843.03



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	Environmental Protection Division		Water	Aviation	Recreation	Parking	Total Enterprise Funds	
ASSETS:								
Cash and Cash Equivalents	\$ 14,668,978.11	\$	1,911,499.86	\$ 300.00	\$ (1,219,915.48)	\$ 2,489,351.42	\$ 17,850,233.91	
Restricted Cash	1,640,581.14		9,733,792.14	36,962,819.48	1,155,109.18	116,617.36	49,608,919.30	
Investments	-		-	18,898,301.74	-	-	18,898,301.74	
Receivables	12,148,923.67		5,048,753.35	4,519,778.45	44,884.67	93,265.46	21,855,605.60	
Prepaid Items	-		197,788.10	113,427.79	-	-	311,215.89	
Due From Other Funds	98,312.00		124,982.00	105,183.00	7,997.00	33,480.00	369,954.00	
Inventories	92,642.10		1,531,534.79	323,328.64	-	-	1,947,505.53	
Property and Equipment, Net	168,966,761.94		115,383,812.12	295,834,829.29	6,564,648.40	7,200,367.72	593,950,419.47	
TOTAL ASSETS	197,616,198.96		133,932,162.36	356,757,968.39	6,552,723.77	9,933,081.96	704,792,135.44	
DEFERRED OUTFLOWS OF RESOURCES	647,067.00		2,654,099.84	2,973,897.32	23,664.77	305,885.51	6,604,614.44	
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 198,263,265.96	\$	136,586,262.20	\$ 359,731,865.71	\$ 6,576,388.54	\$ 10,238,967.47	\$ 711,396,749.88	
LIABILITIES:								
Accounts Payable	\$ 520,146.02	\$	536,491.68	\$ 2,755,635.43	\$ 25,727.69	\$ 60,811.67	\$ 3,898,812.49	
Retainage Payable	1,038,475.76		540,778.41	598,879.26	-	-	2,178,133.43	
Accrued Liabilities	501,693.68		345,769.87	3,554,956.89	12,374.95	27,050.08	4,441,845.47	
Other Liabilities	-		158,274.03	956,365.17	12,334.31	123,968.73	1,250,942.24	
Due to state of NH	16,439,236.21		8,359,786.62	-	-	-	24,799,022.83	
Bonds Payable	25,955,110.78		39,590,604.98	166,022,178.61	6,801,336.17	2,209,768.54	240,578,999.08	
Accrual for Compensated Absences	327,048.02		1,118,690.03	1,037,978.00	107,860.56	81,825.92	2,673,402.53	
Net Pension Liability	5,212,195.00		9,400,466.00	10,254,930.00	-	747,155.00	25,614,746.00	
OREB	223,654.00		412,519.00	389,315.00	-	40,704.00	1,066,192.00	
TOTAL LIABILITIES	50,217,559.47		60,463,380.62	185,570,238.36	6,959,633.68	3,291,283.94	306,502,096.07	
DEFERRED INFLOWS OF RESOURCES	-		-	-	-	-	49,319.75	
NET ASSETS:								
Invested in Capital Assets, net of related debt	139,320,154.80		68,115,440.74	123,098,725.29	(48,508.94)	5,159,767.28	335,645,579.17	
Retained Earnings:	601,057.73		-	-	-	-	601,057.73	
Reserved for Equipment Replacement	-		-	3,436,752.00	-	-	3,436,752.00	
Reserved for PPCs	-		-	9,832,000.00	-	-	9,832,000.00	
Reserved for Revenue Bond O&M	-		-	2,465,721.27	-	-	2,465,721.27	
Reserved for Revenue Fund	8,124,493.96		8,007,440.84	35,328,428.79	(384,055.95)	1,787,916.25	52,864,223.89	
Unreserved	-		-	-	-	-	-	
TOTAL Net Assets	148,045,706.49		76,122,881.58	174,161,627.35	(432,564.89)	6,947,683.53	404,845,334.06	
Total Liab, Def Inflow & Net Assets	\$ 198,263,265.96	\$	136,586,262.20	\$ 359,731,865.71	\$ 6,576,388.54	\$ 10,238,967.47	\$ 711,396,749.88	

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City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses
and Changes in Net Assets

For the Nine Months Ended March 31, 2016
(Unaudited)
GAAP Basis
(OT3RENTS)



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Operating Revenues:

Charges for Goods and Services
Other

Total Operating Revenues:

Environmental Protection Division	Water Works	Aviation	Recreation	Parking	Combined Enterprises
13,533,992.84	12,795,903.05	27,488,756.71	938,196.67	4,294,116.51	59,050,965.78
1,888,807.80	1,712,891.52	1,703,611.65	62,025.03	1,372.08	5,368,708.08
15,422,800.64	14,508,794.57	29,192,368.36	1,000,221.70	4,295,488.59	64,419,673.86

Operating Expenses:

Personnel Services
Plant Maintenance
Light / Heat and Power
General and Administrative
Depreciation and Amortization

Total Operating Expenses:

Operating Income (Loss)
Over Expenditures

2,553,193.22	4,792,933.49	5,855,890.45	712,868.09	670,474.33	14,585,359.58
12,540,763.56	797,284.56	348,171.79	1,296,914.22	53,368.92	15,036,483.05
1,363,888.74	780,344.55	1,322,480.91	204,223.12	22,605.77	3,693,543.09
489,812.75	1,290,301.80	9,704,701.99	202,077.44	705,374.63	12,392,268.61
7,494,509.74	1,803,577.00	13,265,901.05	367,478.92	389,823.32	23,321,290.03
24,442,168.01	9,464,421.40	30,497,146.19	2,783,561.79	1,841,646.97	69,028,944.36
(9,019,367.37)	5,044,373.17	(1,304,777.83)	(1,783,340.09)	2,453,841.62	(4,609,270.50)

Non-Operating Revenues

(Expenses), Net
Soundproofing Program Grant
Interest Income
Interest Expense
Gain (Loss) on Disposal of
Property and Equipment
Transfers in
Passenger Facility Charges
Customer Facility Charges
Rent and Other
Reimbursement of Interest Expenses
(Bond Issuance Costs)

Total Non-Operating Revenues
(Expenses)

Net Income Before Capital
Contributions

Capital Contributions

Changes in Net Assets
Fund Net Assets, Beginning
of Period

Fund Net Assets, End of Period

-	-	430,138.68	-	-	430,138.68
16,482.96	28,586.44	301,160.00	716.10	1,260.61	348,206.11
(616,662.31)	(717,973.42)	(7,499,038.13)	(126,451.26)	(55,184.03)	(9,015,309.15)
-	5,560.00	17,259.00	-	-	22,819.00
-	-	-	-	-	127,518.00
-	-	2,964,596.77	-	-	2,964,596.77
-	-	1,218,787.25	-	-	1,218,787.25
725,651.20	66,132.45	-	104,185.02	-	895,968.67
131,334.00	-	(42,464.68)	-	-	88,869.32
256,805.85	(617,694.53)	(2,609,561.11)	(21,550.14)	73,594.58	(2,918,405.35)
(8,762,561.52)	4,426,678.64	(3,914,338.94)	(1,804,890.23)	2,527,436.20	(7,527,675.85)
-	331,945.98	5,339,523.54	-	-	5,671,469.52
(8,762,561.52)	4,758,624.62	1,425,184.60	(1,804,890.23)	2,527,436.20	(1,856,206.33)
156,808,268.01	71,364,256.96	172,736,442.75	1,372,325.34	4,420,247.33	406,701,540.39
\$ 148,045,706.49 \$	76,122,881.58 \$	174,161,627.35 \$	(432,564.89) \$	6,947,683.53 \$	404,845,334.06

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ASSETS:

Cash and Cash Equivalents
Investments
Receivables

TOTAL ASSETS:

LIABILITIES AND FUND EQUITY
LIABILITIES:

FUND EQUITY:

Fund balances
Reserved for
Cemetery and Other Trust Funds
Library Trust Funds
Unreserved:

Total Fund Equity:

Total Liabilities & Fund Equity

	Nonexpendable Cemetery Trust	Nonexpendable Library Trust	Total Nonexpendable Funds
\$ 1,203,260.09 \$	62,534.33 \$	1,265,794.42	
20,374,577.32	4,268,627.94	24,643,205.26	
2.98	-	2.98	
\$ 21,577,840.39 \$	4,331,162.27 \$	25,909,002.66	
=====			

21,577,840.39	-	21,577,840.39	
-	4,331,162.27	4,331,162.27	

21,577,840.39	4,331,162.27	25,909,002.66	

\$ 21,577,840.39 \$	4,331,162.27 \$	25,909,002.66	
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City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses,
and Changes in Fund Balances
Non-expendable Trust Funds
For the nine months ended March 31, 2016
(UNAUDITED)
(QT3PERPRM)

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REVENUE:
Interest
Contributions
Net gain (loss) on securities

Cemetery Trusts	Library Trust	Combined Nonexpendable Trusts
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547,027.57	41,919.93	588,947.50
51,380.00	44,835.65	96,215.65
(1,346,304.10)	(208,043.86)	(1,554,347.96)
(747,896.53)	(121,288.28)	(869,184.81)

EXPENSES
General Administrative
Cemetery Trust
Investment management fee

-	64,343.65	64,343.65
656.57	-	656.57
13,462.25	16,244.78	29,707.03
14,118.82	80,588.43	94,707.25

Excess/(deficiency) of Revenues
Over Expenditures

(762,015.35)	(201,876.71)	(963,892.06)
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OTHER FINANCING SOURCES(USES) :

Excess(deficiency) of revenues over
expenses

(762,015.35)	(201,876.71)	(963,892.06)
--------------	--------------	--------------

Fund Balance, Beginning of Period

22,339,855.74	4,533,038.98	26,872,894.72
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Fund Balance, End of Period

\$ 21,577,840.39	\$ 4,331,162.27	\$ 25,909,002.66
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	CRS Pension Trust	Old System Trust	Nonexpendable Agency Fund	Total Trusts and Agency Funds
ASSETS:				
Cash and Cash Equivalents	- \$	(536,762.30)	-	(536,762.30)
Investments	203,485,218.00	9,574,034.10	-	213,059,252.10
Receivables	57,225.00	-	-	57,225.00
Prepaid expenses	3,104.00	-	-	3,104.00
Equipment	78,408.00	-	-	78,408.00
TOTAL ASSETS:	\$ 203,623,955.00	\$ 9,037,271.80	-	\$ 212,661,226.80
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	255,229.00	-	-	255,229.00
Accrued liabilities	1,221,736.00	-	-	1,221,736.00
TOTAL LIABILITIES	1,476,965.00	-	-	1,476,965.00
FUND EQUITY:				
Fund balances				
Reserved for	202,146,990.00	9,037,271.80	-	211,184,261.80
Cemetery and Other Trust Funds				
Unreserved:				
Total Fund Equity:	202,146,990.00	9,037,271.80	-	211,184,261.80
Total Liabilities & Fund Equity	\$ 203,623,955.00	\$ 9,037,271.80	-	\$ 212,661,226.80

CITY OF MANCHESTER, NEW HAMPSHIRE
DISCRETE COMPONENT UNITS
COMBINING STATEMENT OF CHANGES
IN FIDUCIARY NET ASSETS-FIDUCIARY FUNDS
FOR THE NINE MONTHS ENDED MARCH 31, 2016
(UNAUDITED)
(QT3REFIDU)

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	CRS PENSION TRUST	EXPENDABLE OLD SYSTEM TRUST	AGENCY FUND	COMBINED FIDUCIARY TRUSTS
Additions:				
Interest	-	226,059.02	-	226,059.02
Net realized and unrealized appreciation in fair value of inves	-	(514,580.02)	-	(514,580.02)
Net investment income	-	(288,521.00)	-	(288,521.00)
Contributions:				
Total additions	-	(288,521.00)	-	(288,521.00)
Deductions				
Benefits paid directly to participa	-	1,171,784.84	-	1,171,784.84
Administrative expenses	-	22,986.41	-	22,986.41
Total deductions	-	1,194,771.25	-	1,194,771.25
Net Increase (Decrease)	-	(1,483,292.25)	-	(1,483,292.25)
Retained Earnings, Beginning of Period	202,146,990.00	10,520,564.05	-	212,667,554.05
Retained Earnings, End of Period	\$ 202,146,990.00	\$ 9,037,271.80	-	\$ 211,184,261.80

City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the nine months ended March 31, 2016



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(unaudited)

Object Code Description	2016 Revised Budget	July 2015 - March 2016 Activity	2016 Balance
Intergovernmental Total	40,000	-	40,000
Charges for Services Total	1,625,800	1,222,378	403,422
Licenses & Permits Total	3,078,837	2,348,415	730,422
Interest Total	3,500	981	2,519
Other Revenue Total	1,085,566	852,291	233,275
Grand Total	<u>5,833,703</u>	<u>4,424,065</u>	<u>1,409,638</u>
Salaries & Wages Total	657,116	462,559	194,557
Employee Benefits Total	326,737	207,916	118,821
Purchased Professional Services Total	14,400	13,626	774
Purchased Property Services Total	578,910	488,122	90,788
Other Purchased Services Total	49,100	50,118	(1,018)
Supplies & Materials Total	121,159	86,780	34,379
Capital Outlay Total	-	-	-
Miscellaneous Total	180,000	145,069	34,931
Non-Departmental Total	566,281	462,393	103,888
Miscellaneous-Reimburse City Total	3,340,000	-	3,340,000
Grand Total	<u>5,833,703</u>	<u>1,916,583</u>	<u>3,917,120</u>
Excess (deficit) of revenues over expenditures	<u>-</u>	<u>2,507,482</u>	<u>(2,507,482)</u>